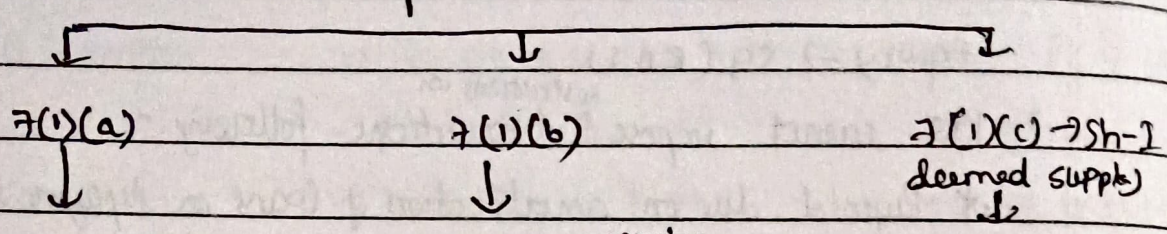


Chapter 2

Section 7:-



Any form of supply like sale, barter, lease, license etc provided for a consideration by a person in course or furtherance of business

Importation of ^{services} business for a consideration _{pa} within course or furtherance of business or not

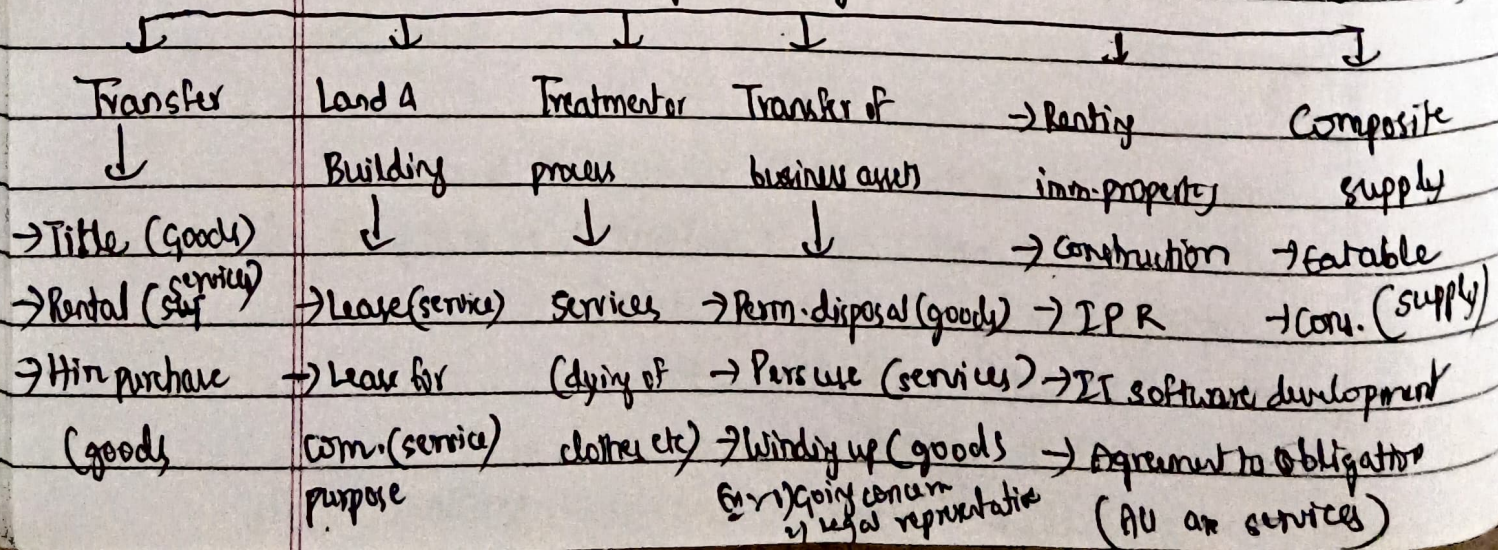
- ① Permanent disposal or transfer of asset available ITC
- ② Supply b/w related persons or distinct persons ^{sec 15} gift exceeding 50,000 ^{sec 15} b/w Emee, Emer

DCA

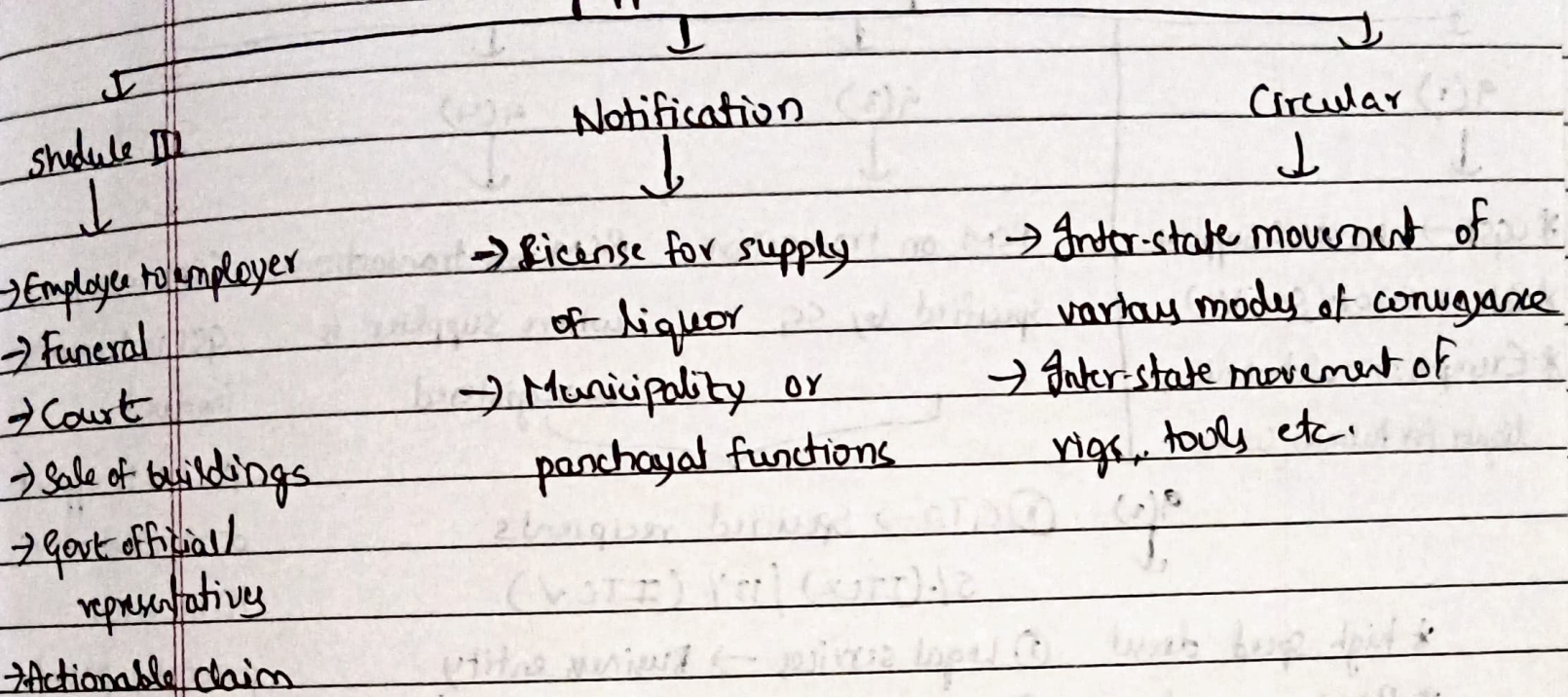
Invoice issued on name of DCA
 → DCA covered under Para 3 of Sh I
 → Interest on short-term loan by DCA to buyer involved in value of supply included

- ③ Principal → agent
Agent → Principal
(Invoice at the name of agent)
- ④ Importation of services from related persons or other est. outside India.

Classification of supply (as goods or services) [Section 7(1A) + Sh II]



Non Supplies 7(2)(a)



Composite & mixed supply

